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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3091 OF 2005
IN
WEALTH TAX APPEAL (L) NO. 1268 OF 2005

The Commissioner of Wealth Tax ... Appellant

Versus

M/s. Ruchi Properties Ltd. ... Respondent

Mr. P.S. Sahadevan for Appellant.

Mr. J.D. Mistry with Mr. Raj Darak for Respondent.

CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED: SEPTEMBER 12, 2007

P.C.:

. There is delay of 267 days in preferring the appeal. There is affidavit in support of the motion. From the affidavit we find that the draft was received by the Ministry of Law on 28.3.2005. The draft was approved by the Law ministry on 12.5.2005 and the appeal was filed only on 6.10.2005. There is no explanation whatsoever for the delay. On behalf of the appellant, the learned counsel makes a statement that though tax incidence for the assessment year 1996-97 is only Rs.12,789/- yet for the other assessment years, there are huge tax liabilities. For the present we are concerned for sufficient cause in so far as delay is concerned. Those issues in other appeals will have

to be considered independently and irrespective of dismissal of the present motion and the appeal.

. In the light of the above, we find the cause shown would not amount to sufficient cause. Hence, motion dismissed.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**